

LAW OFFICES
SUGHRUE, MION, ZINN, MACPEAK & SEAS, PLLC
 2100 PENNSYLVANIA AVENUE, N.W.
 WASHINGTON, DC 20037-3213
 TELEPHONE (202) 293-7060
 FACSIMILE (202) 293-7860

66/ST/60

 JC685 U.S. PRO

Jc518 U.S. PRO
 09/15/99


September 15, 1999

BOX PATENT APPLICATION
 Assistant Commissioner for Patents
 Washington, D.C. 20231

Re: Application of Jonnie R. WILLIAMS
 IMPROVED METHOD OF TREATING TOBACCO TO REDUCE
 NITROSAMINE CONTENT, AND PRODUCTS PRODUCED THEREBY
 AND PRODUCTS PRODUCED THEREBY
 Our Ref. A-7264

Dear Sir:

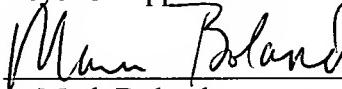
Attached hereto is the application identified above including 43 sheets of the specification, claims, and Abstract, and 2 sheets of formal drawings. **The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney, Verified Statement Claiming Small Entity Status and Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows (**Small Entity fees apply**):

Total claims	52	-	20	=	32	x	\$9.00	=	\$288.00
Independent claims	8	-	3	=	5	x	\$39.00	=	\$195.00
Base Fee									\$380.00
Multiple Dependent Claim Fee									\$130.00
TOTAL FILING FEE									\$993.00

Priority is claimed under 35 U.S.C. § 119(e) from Provisional Application No. 60/100,372, filed September 15, 1998. Benefit is also claimed under 35 U.S.C. § 120 from U.S. Application No. 08/998,043, filed December 23, 1997; U.S. Application No. 08/879,905, filed June 20, 1997; and U.S. Application No. 08/757,104, filed December 2, 1996.

Respectfully submitted,
SUGHRUE, MION, ZINN,
MACPEAK & SEAS, PLLC
 Attorneys for Applicant

By: 
 Mark Boland
 Registration No. 32,197